App F IX 4
Previous References

1951 52
(C R)

File No 41-51
Serial Nos 5, 6

Later References
C on Dep No 800/52

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

P28-E

Part B for March 1952

SUBJECT

Exemption from Entertainment tax to the cricket matches conducted by the Mysore State cricket Association Bangalore

No L 14308 Dated 8th March 1952

To

The compiler, Mysore Gazette

Copies to

The Commissioner, Corporation of the city of Bangalore (thro its Mayor)
The Deputy Commissioner, Banga
The Hon secretary, Mysore State cricket Association Bangalo

WD 015467—GPB—25 000—12 9 51

G R S APP F III—1]

GENERAL AND REVENUE SECRETARIAT

( )

NOTES

File No

FILE HEADING

Exemption from Entertainments tax

FROM—

No- Dated - Received-

Diary No 2844 Enclos Spare copies Serial No

BRIEF ABSTRACT OF LETTER

Letter dated 20 10 51 from the Hon. Secy Mysore State Cricket Association to conduct exempt matches conducted by the Association from entertainments tax

NOTES AND ORDERS

previous Rep papers on the subject are perup.

Orders of the Hon'ble Min for Fin & ors may be considered

(Sd) K.C.R
10 11 51

2) previous rep papers on the subject are perup

3) Sri A similar request previously made

Sheet

Exemption from Entertainments Tax - Mysore State Cricket Association

File No 5347 of 1951-52

General and Revenue Secretariat

To the President of the Association was turned down and the endorsement was duly issued in No. L 5766 dated 29.8.51 flag "R"

4) No new grounds have been urged for claiming the exemption. It is seen from the present letter of the Secretary that the Corporation whose finances are directly affected by the exemption has rejected the request of the Association. It is also not known whether this is a Registered Association

5) The Hon'ble Finance Minister has however been pleased to remark that the request of the Association may be considered

6) ~~Put for orders.~~ On a similar ~~Case~~, request from the Mysore Lawn Tennis Association (D No. 1126/ml) the Financial Secretary has opined as follows:- Three Acts have been tabled vide D No. 4853 ml

"I am against to the proposal. The tax is a financial measure and exemptions cannot be thought of. If the whole proceeds of any event are donated to any charity, approved by Govt., the case for exemption may be considered for that particular event. Otherwise the proposal is financially unacceptable"

2547/52

Exemption from Entertainments tax - Nayar State Circus Association

7) The Request of the Association is for order.

Dec 21/11/52

8) In view of the opinion of the Financial Secretary, expressed in connection with a similar matter, it is for orders whether the request may be rejected.

Office of the Minister for Local Self Governments
No. 6785
Date 6/12

Dec 21/11/52

Case 8963
26/11

9) May be issued as done
Hon LSG
Hon F&I
Issued.

SECRETARIAT
7439
29 NOV 1951
LORE

12/12/52
May be Exempted as done in similar cases to be precedent
14/1

Office of the Minister for Local Self Governments
No. 4622
Date 30/11/52

OFFICE OF THE MINISTER
No 9725
Date 11/12/52

8/2/52

5/2/53
For perusal

Hon LSG
&
Chief Hon

14/2
8/2/52

15/2

Rec 9/2/53

Rec 13/2/53

5/2/53

v 2471 mk

Exemption from Entertainments Tax
Request State Circuit Association

16) The Request of the Association
Refers to (1) the exemption of the collections
~~of the Circuit Collections~~ of the Circuit
match against the Commonwealth
Circuit team and (2) exemption
the Association from liability to
pay tax as a general order.

17) The collections during the visit
of the Commonwealth circuit team to
the State has already been exempted from entertainments
tax on notification no L 9882 dated 97-51- & flag "R"
dated 14 12 51

18) Whether the other Request for a general
Exemption the Association has now
to rescue on view the orders of
the Board at para 12 Memorandum
and Instructions / re for orders as to
Condition for the grant the exemption
"that it shall not be a precedent
has created a doubt whether it applies
to the match against the Commonwealth
Circuit Team or all the matches Conducted
by the Association

19) Sabt for orders

No 12671
Da 5 DEC 51

Case 25/12/51 20) The Mayor of the Assn has
Sent 25/12 been granted Letter dated
20 10/51 from the President does
not refer to any particular match

5347/mc & 8127.

Exemption from entertainments tax
Mysore State Cricket Association

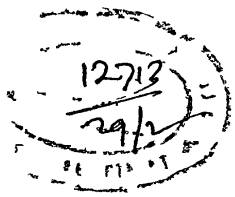
It is a prayer for general exemption

28/2

21) Dft notification as put up for approval

Secy) 29/2

Rec 29/2/52



Issue

28/2

29/2

To

The Compiler
Mysore Gazette
L 14308/c H 41 51 6
8 3 52

Approved Notifies

copy to

The Comm'r
Copy to the Coll of B'lore (thro the Mayor)
The Assistant Director
The D C B'lore
The Hon'ble Secretary
Mys State Cricket
Association
Bangalore
L 14309-11/dated 8 3 52

Letter no nil dated 13 3 52

From the Hon Secretary
Mysore State Cricket Association
Bangalore

Regarding the above subject
The orders has already been issued
If approved, it will be recorded now.

31/3

The Hon'ble Minister for Finance

8129 Exemption from entertainment tax
V&S 248

Grateful thanks for the concession shown

For perusal before recording

SMR 1/4/52

The Secretary has seen this letter Hence this letter may be recorded

collection Pl 97-52 & to be put up 82-87 Pl

TRR 2/4

From the Secretary, the Hyderabad cricket Association forwarding the resolution of the Association thanking Govt for the grant of exemption

No further action is necessary

If approved this will be recorded

B

Yes as orders already

Sealed TRR 2/4

SMR 2/4

C M. 291-51 5

THE MYSORE STATE CRICKET ASSOCIATIO

FINANCIAL SECRETARY 14 NOV 1951 B FE 2065 BUDGET

L[illegible] G Vijayasarathi, [illegible]ion. Secretary

Central College, Bangalore
20th October 1951

Office of the Minister for Finance and Industries No P 1582 Date 10/11/51

FINANCIAL SECRETARY 12 [illegible] 1951 GOVT OF MYS[illegible]

GENERAL & MUNICIPAL BRANCH S-347 16 NOV 195[illegible]

Representation [illegible]/dated the 14th July 1951 from Rajadharmaprasakta Sri T Singaravelu Mudaliar, B A ,B L , President, Mysore State Cricket Association, Bangalore, to the Honourable the Minister for Finance, Government of Mysore, Bangalore

--

fin Secy to be requested

Sec 10/11/51

SE 12/11/51

On behalf of the Mysore State Cricket Association, I am submitting this representation for your kind consideration and favourable orders

The Mysore State Cricket Association was formed soley with the object of promoting the game of Cricket in the State of Mysore and for that purpose to educate young men and students of Colleges and schools in the State The enclosed application to the Mayor and the Commissioner of the Bangalore City Corporation gives the particulars with regard to the aims and objects of the Association and its various activities in fulfilling such aims and objects It will be seen therefrom that the Association is a Society which is engaged in activities wholly of educative character and the gate collections made during the matches such as that between Mysore State and the Commonwealth team are soley devoted to the coaching and training of cricketeers in the State and those matches are not conducted for profit nor is the Association established for profit

The replying Memo can be sent thereafter

Revenue finances L F S 9 Secy for disposal

(S 9) Secy) W M/s

We therefore beg to submit that such gate collections do fall within the purview of Section 8(1) Clauses (b) and (c) of the Mysore Amusement Tax Regulation 1932 and under that section "The Entertainment tax shall not be charged on payments for admission to any entertainment where the Government are satisfied (b) that the entertainment is of a wholly educative character (any question on that point to be determined in the case of difference by the Government) or (c) that the entertainment is provided for partly educational and partly scientific purpose by a Society not conducted or established for profit "

5610 ul 15/11

15/XI

16/11

for MA[illegible]

It was under such circumstances that the Corporation authorities were approached not to collect the tax on the gate

29 Exemption from entertainment tax
V&A 248

Nil

Grateful thanks for the concession shown

For perusal before recording

SMR 1/4/52

The Secretary has seen this letter thence this letter may be recorded

collection Nil 97-52 & to be put up 82-57 Nil

YRR 2/4

From the Secretary, the Hyderabad Cricket Association forwarding the resolution of the Association thanking Govt for the grant of exemption

No further action is necessary

If approved this will be recorded

B

Yes as orders already

Sukul YRR 2/4

SMR 2/4

C M. 491-51 5

FINANCIAL SECTT. FE 2065 14 NOV 1951 B BUDGET

THE MYSORE STATE CRICKET ASSOCIATIO

L G Vijayasarathi, Secretary
Central College, Bangalore
20th October 1951

Office of the Minister for Finance and Industries No P 1582 Date 10/11/51

FINANCE SECTT. 12 1951 GOVT OF MYSORE

GENERAL BRANCH S-347 16 NOV 195

Representation

Letter dated the 14th July 1951 from Rajadharmaprasakta Sri T Singaravelu Mudaliar, B A, B L, President, Mysore State Cricket Association, Bangalore, to the Honourable the Minister for Finance, Government of Mysore, Bangalore

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For Secy to be considered

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Sec 12/11/51

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The refund Dlo Secretary may be sanctioned hence proceedings L F S 9 Secy for disposal

L F S 9 Secy W/n

We therefore beg to submit that such gate collections do fall within the purview of Section 8(1) Clauses (b) and (c) of the Mysore Amusement Tax Regulation 1932 and under that section "The Entertainment tax shall not be charged on payments for admission to any entertainment where the Government are satisfied (b) that the entertainment is of a wholly educative character (any question on that point to be determined in the case of difference by the Government) or (c) that the entertainment is provided for partly educational and partly scientific purpose by a Society not conducted or established for profit "

Sbto 15/11

15/XI

16/11

for MAS

It was under such circumstances that the Corporation authorities were approached not to collect the tax on the gate

collections of the recent match against the Commonwealth Cricket team The enclosed correspondence will show that the corporation authorities declined to accept our application and insist on the tax being paid

We are therefore appealing to the Benign Government for a sympathetic consideration of our appeal and grant our prayer for exempting the Association from the payment of the tax

We would also beg to bring to your kind notice the precariou financial position of the Association (vide the petition to the Corporation) and it is with great difficulty that it has been able to meet its commitments and keep its head above water

We beg to add that when the matches were staged in the former City Area, the tax was not collected from the Association

Further we beg to submit that the Government may be pleased to exempt the Association from liability to pay the tax under Section 8(2) of the Act by a general order

Pending the order of Government on our prayer, we request that Corporation may be instructed to stay further steps being taken to levy the tax

Sd T Singaravelu Mudaliar
PRESIDENT

" TRUE COPY "

M G Rajasarathi
Hon Secretary,
Mysore State Cricket Association

G R S App F G 3]

GENERAL AND REVENUE

SECRETARIAT 14 Copies

~~(Continuation sheet draft form)~~

No. L 14308 /C & 41-57 6
8 3 52

Notification

In exercise of the powers conferred by Sec 8 of the Mysore Amusements Tax Act, 1932, H.H. the Maharaja of Mysore is pleased to exempt ~~from liability~~ from Entertainments Tax the cricket matches conducted by the Mysore State Cricket Association, Bangalore, and ~~one of the funds of the Association~~

Bowring
DCB/29/2
L S G Secy
Cully
29/2/52

To

The Controller, Mysore Gazette for publication in part IV - Sections A & B of the Mysore Gazette and Supply of 10 Copies thereof. Each to the Secretary, Corporation of the City of Bangalore and the Municipal Branch of the G.R.

Memo 14308-11/8 3-52.

Copy to:
1) The Secretary, Bangalore Corpn
2) " D.C., Bangalore Dist
3) " Hon. Secy, Mys. State Cricket Association, Central College, Bangalore

WD 01085—GPB—2500—18 7 50

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L 14308 /C R 21 51 6 *Dated Bangalore,* 8 3 1952

NOTIFICATION

In exercise of the powers conferred by Section 8 of the Mysore Amusements Tax Act, 1932, His Highness the Maharaja of Mysore is pleased to exempt from liability to entertainments tax the Cricket matches conducted by the Mysore State Cricket Association, Bangalore.

By order of
His Highness the Maharaja,

Sd. K.BALASUBRAMANYAMA

Secretary to Government,
L.S.G. Department.

To

The Compiler, Mysore Gazette, for publication in part IV-Section 2B of the Mysore Gazette and supply of ten copies thereof each to the Commissioner, Corporation of the City of Bangalore and the Municipal Branch of the General & Revenue Secretariat.

Memo No.L. 14309-11 8 3 52

Copy of the above is forwarded to:-

1. The Commissioner, Bangalore Corporation thro' the Mayor.
2. " Deputy Commissioner, Bangalore District
3. " Honarary Secretary, Mysore State Cricket Association, Central College, Bangalore.

T V Narasimha Rao

(T.V.NARASIMHA RAO)

For Secretary to Government,
L.S.G. Department.

knr-9 + 6/1.3

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L /4308 /4309-11 I C K A I S I & Dated Bangalore, 8 3 1932.

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Memo No.L. /4309-11 8 3 32

Copy of the above is forwarded to:-

1. The Commissioner, Bangalore Corporation thro' the Mayor.
2. " Deputy Commissioner, Bangalore District
3. " Honorary Secretary, Mysore State Cricket Association, Central College, Bangalore.

T V Narasinga Rao

(T.V.NARASINGA RAO)

For Secretary to Government,
L.S.G. Department.

knr-9 + 6/1.3

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

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knr-9 + 6/1.3

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L 14308 /C K 31 51 6 *Dated Bangalore,* 8 3 1952

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T V Narasimha Rao

(T V NARASIMHA RAO)

For Secretary to Government,
L.S.G. Department.

knr-9 + 6/1.3

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L 14308 1C ಪ್ರ 41 51-6 *Dated Bangalore,* 8 -3 *19* 52

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Secretary to Government,
L.S.G. Department.

To

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T V Narasimha Rao

(T V NARASIMHA RAO)

For Secretary to Government,
L.S.G. Department.

knr-9 + 6/1.3

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat,

No L 14308 /C R 41-51 6 *Dated Bangalore,* 8 · 3 · 1952

NOTIFICATION

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By order of
His Highness the Maharaja,
T V Narasimha Rao
(T.V.NARASIMHA RAO)
for
Secretary to Government,
L.S.G. Department.

To

The Compiler, Mysore Gazette, for publication in par IV-Section 2 B of the Mysore Gazette and supply of ten copies thereof each to the Commissioner, Corporation of the City of Bangalore and the Municipal Branch of the General & Revenue Secretariat.

knr-9x2/1.3

GENERAL SECRETARIAT
8129
31 MAR
MUNICIPAL BRANCH

THE MYSORE STATE CRICKET ASSOCIATION
BANGALORE

(AFFILIATED TO THE BOARD OF CONTROL FOR CRICKET IN INDIA)

President
Rajadharmaprasakta
T SINGARAVELU MUDALIAR BA BL

Hon Treasurer
Dr C S PICHAMUTHU PhD DSc (Glas)
FGS FRSE FASc FNI

Hon Secretary
Lt M G VIJAYASARATHI BSc
CENTRAL COLLEGE
BANGALORE

13th March 1952

No
Date 15/3

To

The Secretary to Government
Local Self Government Department
BANGALORE

Sir,

I beg to acknowledge the receipt of your Memo No L 14309-11 dated the 8th March 1952 forwarding a copy of the Government Notification No L 14308/C M 41-51-6 dated the 8th March 1952 exempting the Mysore State Cricket Association from liability to entertainment tax the Cricket matches conducted by the Association

15/3

17/3

Sri M/s

On behalf of the Committee, the clubs and members of the Association, I wish to express our grateful thanks to you and through you, to our Benign Government for this act of kindness in extending this concession to the Association I need hardly add that this great assistance of the Government will ever be cherished by the cricket loving public, particularly the students

Thanking you once again,

Yours faithfully
M G Vijayasarathi
Hon Secretary

THE MYSORE STATE CRICKET ASSOCIATION
BANGALORE

(AFFILIATED TO THE BOARD OF CONTROL FOR CRICKET IN INDIA)

REVENUE SECRETARIAT 8246 1952

President
Rajadharmaprasakta
T SINGARAVELU MUDALIAR BA BL

Hon Treasurer
Dr C S PICHAMUTHU PhD DSc (Glas)
FGS FRSE FASc FNI

Hon Secretary
Lt M G VIJAYASARATHI BSc
CENTRAL COLLEGE
BANGALORE

22nd March 1952

Date 25/3

To

The Secretary to Government
Local Self Government Department
BANGALORE

Sir,

In continuation of my letter dated the 13th instant, I am desired to append below an extract of a resolution unanimously passed by the Executive Committee of the Association at its meeting held on the 19th instant

" THE EXECUTIVE COMMITTEE OF THE MYSORE STATE CRICKET ASSOCIATION AT ITS MEETING ON 19th March 1952 HAVE READ NOTIFICATION No L 14308/ C M 41-51-6 dated the 8th March 1952 from the GOVERNMENT OF MYSORE AND THANK HIS HIGHNESS THE MAHARAJA OF MYSORE AND THE GOVERNMENT OF MYSORE FOR EXEMPTING FROM LIABILITY TO ENTERTAINMENT TAX THE CRICKET MATCHES CONDUCTED BY THE ASSOCIATION.

--

Thanking you

Yours faithfully

M G Vijayasarathi

Hon Secretary